



Utah State Tax Commission  
Property Tax Division  
**Centrally Assessed Properties**  
**2018 Penalty Appeal Form Instructions**

Pursuant to Utah Code Annotated 59-2-202 (Utility Properties) or 59-2-207 (Natural Resource Properties), you may have received a Notice of 2018 Assessment and Penalty from the Utah State Tax Commission, indicating that you have been assessed a penalty for failing to file a timely return for centrally assessed property.

If you believe this penalty has been imposed improperly, pursuant to Utah Code Annotated 63-G-4, you may file a request for agency action. This request must be filed with the Appeals Unit of the Utah State Tax Commission on or before the later of August 1, 2018 or within 90 days of the date of the mailing of the Notice of 2018 Assessment and Penalty.

To ensure required information is included in the request for agency action, please use the *Centrally Assessed Properties 2018 Penalty Appeal Form*. The request for agency action must be in writing and contain the following required information:

- a. Taxpayer Account Name.
- b. Taxpayer Account Id.
- c. Type of Industry (select one box).
- d. Taxpayer internal contact, with contact information.
- e. Taxpayer's representative or petitioner contact information. Property Tax Division must have current Power of Attorney on file, if the petitioner is not an employee of the taxpayer.
- f. Counties involved in the appeal (select all counties that apply).
- g. Origination department or officer.
- h. Particular relief or action sought.
- i. If requester relies on a particular statute, the request will include reference to that statute and a statement of facts and summary of arguments and authorities relied on. The Utah State Tax Commission may waive this requirement if, in the interest of justice, it deems the waiver advisable.
- j. An explanation why the requested information was not filed on time.
- k. If the request results from a letter or notice from the Tax Commission, the request will include the date of the letter or notice and include a copy of the Notice of 2018 Assessment and Penalty letter.

All requests for agency action pertaining to a Notice of 2018 Assessment and Penalty must be mailed or faxed to:

Utah State Tax Commission  
Appeals Unit  
210 North 1950 West  
Salt Lake City, Utah 84134  
Fax Number: 801-297-3919

An owner who applies to the commission for a hearing for the property for which the owner objects to the commission's penalty must file a copy of the application with the county auditor of each county in which the property is located.

Utah State Tax Commission  
Property Tax Division  
**State of Utah**  
**County Auditors**

(435) 438-6465  
MS GINGER MCMULLIN  
BEAVER COUNTY AUDITOR  
PO BOX 392  
BEAVER UT 84713

(435) 636-3224  
MR SETH OVESON  
CARBON COUNTY AUDITOR  
120 E MAIN STREET  
PRICE UT 84501

(435) 738-1128  
MS JOANN EVANS  
DUCHESNE COUNTY AUDITOR  
PO BOX 910  
DUCHESNE UT 84021

(435) 259-1322  
MS DIANA CARROLL  
GRAND COUNTY AUDITOR  
125 E CENTER STREET  
MOAB UT 84532

(435) 644-2458  
MS KARLA JOHNSON  
KANE COUNTY AUDITOR  
76 N MAIN STREET  
KANAB UT 84741

(435) 577-2840  
MS KALI GLEAVE  
PIUTE COUNTY AUDITOR  
PO BOX 99  
JUNCTION UT 84740

(435) 587-3223  
MR JOHN NIELSON  
SAN JUAN COUNTY AUDITOR  
PO BOX 338  
MONTICELLO UT 84535

(435) 336-3254  
MR MICHAEL HOWARD  
SUMMIT COUNTY AUDITOR  
PO BOX 128  
COALVILLE UT 84017

(801) 851-8110  
MR BRYAN THOMPSON  
UTAH COUNTY AUDITOR  
100 E CENTER STREET #3600  
PROVO UT 84606

(435) 836-1300  
MR RYAN TORGERSON  
WAYNE COUNTY AUDITOR  
18 S MAIN STREET  
LOA UT 84747

(435) 734-3317  
MR TOM KOTTER  
BOX ELDER COUNTY AUDITOR  
01 S MAIN STREET  
BRIGHAM CITY UT 84302

(435) 784-3210  
MS KERI PALLESEN  
DAGGETT COUNTY AUDITOR  
PO BOX 219  
MANILA UT 84046

(435) 381-3550  
MS BRENDA TUTTLE  
EMERY COUNTY AUDITOR  
PO BOX 907  
CASTLE DALE UT 84513

(435) 477-8331  
MR DAN JESSEN  
IRON COUNTY AUDITOR  
PO BOX 457  
PAROWAN UT 84761

(435) 743-5227  
MS BONNIE GEHRE  
MILLARD COUNTY AUDITOR  
50 S MAIN STREET  
FILLMORE UT 84631

(435) 793-2415  
MS BECKY PEART  
RICH COUNTY AUDITOR  
PO BOX 218  
RANDOLPH UT 84064

(435) 835-2142  
MS ILENE ROTH  
SANPETE COUNTY AUDITOR  
160 N MAIN STREET STE 207  
MANTI UT 84642

(435) 843-3148  
MS MARILYN GILLETTE  
TOOELE COUNTY AUDITOR  
47 S MAIN STREET  
TOOELE UT 84074

(435) 657-3191  
MR BRENT TITCOMB  
WASATCH COUNTY AUDITOR  
25 N MAIN STREET  
HEBER UT 84032

(801) 399-8613  
MR RICKY HATCH  
WEBER COUNTY AUDITOR  
2380 WASHINGTON BLVD #320  
OGDEN UT 84401

(435) 755-1461  
MS JILL ZOLLINGER  
CACHE COUNTY AUDITOR  
179 N MAIN STREET #102  
LOGAN UT 84321

(801) 451-3491  
MR CURTIS KOCH  
DAVIS COUNTY AUDITOR  
PO BOX 618  
FARMINGTON UT 84025

(435) 676-1100  
MS CAMILLE MOORE  
GARFIELD COUNTY AUDITOR  
PO BOX 77  
PANGUITCH UT 84759

(435) 623-3410  
MR ALAINA LOFGRAN  
JUAB COUNTY AUDITOR  
160 N MAIN STREET  
NEPHI UT 84648

(801) 845-4011  
MS STACY CLARK  
MORGAN COUNTY AUDITOR  
PO BOX 886  
MORGAN UT 84050

(385) 468-7200  
MR SCOTT TINGLEY  
SALT LAKE COUNTY AUDITOR  
2001 S STATE STREET N3-300  
SALT LAKE CITY UT 84190-1100

(435) 893-0401  
MR STEVEN WALL  
SEVIER COUNTY AUDITOR  
250 N MAIN STREET STE 100  
RICHFIELD UT 84701

(435) 781-5362  
MR MICHAEL WILKINS  
UINTAH COUNTY AUDITOR  
147 E MAIN STREET  
VERNAL UT 84078

(435) 634-5712  
MR KIM HAFEN  
WASHINGTON COUNTY AUDITOR  
197 E TABERNACLE STREET  
ST GEORGE UT 84770